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5 UNITED STATES BANKRUPTCY COURT  
6 EASTERN DISTRICT OF CALIFORNIA  
7 SACRAMENTO DIVISION

8 In re	)	<b>MOTION TO VALUE COLLATERAL</b>
		<b>OF THE IRS</b>
9		
10 Lorrie Blevins,		Case No.: 22-20682
		Chapter 13
11		DCN: MRL-001
12 Debtor		DATE: April 12, 2022
		TIME: 2pm
		Location: 501 I Street, 6 <sup>th</sup> Floor, 33
		Courtroom, Sacramento, CA
13	)	Judge: Honorable Ronald H. Sargis
14	)	
15	)	
16	)	
17	)	

18 Pursuant to subsections (a) and (d) of 11 U.S.C. Section 506 and Federal Rule of Bankruptcy  
19 Procedure 3012, Lorrie Blevins (“Debtor”) hereby requests the Court to value the real and personal  
20 property described below. All of the property secures a tax lien held by the Internal Revenue Service  
21 (IRS) in the amount of approximately \$113,603. Debtor requests that the amount of the IRS’s claim not  
22 exceed the value of its security, less claims of creditors holding senior liens or security interests. This  
23 determination will supersede any greater secured claim demanded in any proof of claim. Any  
24 objections to a creditor’s claim are reserved and will be filed after the creditor has filed a proof of  
25 claim. In the opinion of Debtor, the collateral has the value indicated below.

- 26 1. Name of the creditor whose collateral is being valued by this motion: IRS.  
27 2. Amount of secured claim: \$113,603

28 **PERSONAL PROPERTY**

3. Debtor estimates that, in light of the use of the Property as personal property, the value of Debtor's Property is as follows:
- a. Cash on Hand: \$100
  - b. Golden One; Checking Account: \$957
  - c. Household Goods and Furnishings: \$1500
  - d. Electronics: (2) Tvs, Cell Phone, Kindle: \$100
  - e. Clothes & Shoes: \$50
  - f. Costume Jewelry: \$10
  - g. 2 dogs (older dogs not purebred): \$1
  - h. American General Annuity (no cash value, pays debtor approximately \$767 per month, non transferable): \$1
  - i. 2011 Chevrolet Silverado Pickup, Four Wheel Drive, Fairly Good Condition, No repairs currently needed, A/C, Radio, Engine, works well; 150,000 miles aprox.: \$8,500

#### REAL PROPERTY

4. Lot 24 42 Milestone El Dorado National Forest, Cabin on Forest Service Land. Debtor leases land annually, pays insurance on cabin and taxes on land even though she does not own the land. Cabin was recently burned in forest fire affecting the value: \$25,000.

#### TOTAL ASSETS & LIENS

5. In total, Debtor has **\$11,219** worth of personal property. Of this amount **\$3,700** is encumbered by senior liens, which leaves **\$7,519** of Debtor's Property as unencumbered. Therefore **\$7,519** of personal property value is available for the IRS's lien to attach to.
6. In total, Debtor has **\$25,000** worth of real property. Of this amount **\$0** is encumbered by senior liens, which leaves **\$25,000** of Debtor's Real Property as unencumbered. Therefore **\$25,000** of real property value is available for the IRS's lien to attach to.
7. Therefore, the **IRS's** tax lien is under-collateralized. As such, the **IRS's** secured claim based on its tax lien should be limited to **\$32,519**, with the remainder to be paid as a general unsecured claim. 11 U.S.C. § 506(a).

1 WHEREFORE, Debtor respectfully requests that the Court enter an order, which:

- 2 1. **As to the secured claim of the IRS**, values Debtor's personal property at **\$7,519** and  
3 Debtor's real property at **\$25,000**.
- 4 2. Finds that the value of the **IRS's** secured claim based on its statutory tax lien is **\$32,519**,  
5 with the remainder to be paid as a general unsecured claim;
- 6 3. Grants any further relief that the Court finds necessary.

7 Respectfully submitted,

8 Dated: March 28, 2022

9 /s/ Mikalah Raymond Liviakis

10 **Mikalah Raymond Liviakis**

11 Attorney for Debtor  
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